



FORM INS-6

0432011⁰⁰2004 MAINE REVENUE SERVICES
ESTIMATED QUARTERLY RETURN
SURPLUS LINES PREMIUM TAX

Account ID No.

Period Begin

Period End

Due Date

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Name and Address:

This return is made in compliance with the provisions of 36 M.R.S.A. § 2521-A.

1. Quarterly Estimate (See instructions) 1. \$.

2. Less: Prior Credit (if any) 2. \$.

3. TOTAL Remittance with Return (line 1 less line 2; if less than zero, enter zero) 3. \$.

DATE _____

*BY _____

TEL. _____

TITLE _____

*Must be signed by the producer with surplus lines authority.

CONTACT PERSON _____

SPECIFIC INSTRUCTIONS

Line 1: Quarterly Estimate. For each of the first and second quarters, this line must equal 35% of total annual liability. For the third quarter, this line must be 15% of total annual liability.

Line 2: Prior Credit. If the reconciliation return (Form INS-7) for the previous year shows an overpayment, subtract the overpayment from the quarterly payments due for the current year.

INTEREST & PENALTY

Annually, the State Tax Assessor establishes the interest rate by rule. Beginning January 1, 2004 the interest rate is 0.5% per month.

The penalty for failure to file a return is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty becomes 100% of the tax otherwise due.

The penalty for failure to pay a tax liability timely is the greater of 1% of the outstanding liability for each month or fraction thereof during which the failure continues to a maximum of 25% of the outstanding liability.

REMITTANCE MUST ACCOMPANY RETURN.

MAKE CHECK PAYABLE TO:
SEND CHECK
& RETURN TO:

TREASURER, STATE OF MAINE
MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064.

